

## Message Text

LIMITED OFFICIAL USE

PAGE 01 VIENNA 06897 311554Z  
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 EB-08 TRSE-00 JUSE-00  
CIAE-00 COME-00 DODE-00 DOTE-00 FMC-01 INR-10  
NSAE-00 CG-00 DLOS-09 OES-09 OMB-01 CTME-00 FAA-00  
ICA-11 /065 W  
-----024723 311657Z /46  
P 311546Z JUL 78  
FM AMEMBASSY VIENNA  
TO SECSTATE WASHDC PRIORITY 7399

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E.O. 11652: N/A  
TAGS: ETRN, AU  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN TRADE

REF: STATE 191803

1. SINCE JULY 1, 1978, AUSTRIA HAS LEVIED A ROAD TAX ON HEAVY FOREIGN TRUCKS AND TRAILERS ENTERING OR TRANSITTING THE COUNTRY. THE LEVY AMOUNTS TO AS 0.25 PER KILOMETER AND METRIC TON FOR LOADED VEHICLES ABOVE FIVE TONS (\$1 EQUALS ABOUT AS 15). IN ADDITION, AUSTRIAN BORDER AUTHORITIES ARE EMPOWERED TO COLLECT OIL AND VALUE-ADDED TAXES ON FUEL IN EXCESS OF 30 LITERS IN THE TRUCKS' TANKS UPON ENTRY. (FYI. WE UNDERSTAND THAT THIS PROVISION IS NOT BEING ENFORCED AT PRESENT, HAVING BEEN RELAXED WHEN THE TRUCKERS BLOCKADED BORDER-CROSSING POINTS FOLLOWING INTRODUCTION OF THE JULY 1 MEASURES. END FYI). THESE TAXES ARE THE EQUIVALENT OF LEVIES ON DOMESTIC TRUCKS. THE FINANCE MINISTER IS AUTHORIZED TO INCREASE THE ROAD TAX FOR FOREIGN VEHICLES FROM STATES WHERE AUSTRIAN TRUCKS ARE SUBJECT TO HIGHER TAXATION THAN ARE FOREIGN TRUCKS IN AUSTRIA. SO FAR, RETALIATORY MEASURES AGAINST THE

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NEW AUSTRIAN TAX HAVE BEEN TAKEN BY HUNGARY, CZECHOSLOVAKIA AND ROMANIA; BULGARIA AND YUGOSLAVIA HAVE THREATENED SUCH STEPS.

2. OTHER THAN INCOME TAXES AND THE ROAD TAX DESCRIBED ABOVE, AUSTRIA DOES NOT IMPOSE TAXES ON INSTRUMENTS OF FOREIGN COMMERCE, INCLUDING SHIPPING CONTAINERS, VESSELS,

PLANES, AND THEIR FUELS.

3. AUSTRIAN LEGISLATION DOES NOT INCLUDE PROVISIONS  
(OTHER THAN MENTIONED ABOVE) FOR IMPOSING RETALIATORY  
TAXES. WOLF

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TRANSPORTATION, TAX LAW, FOREIGN TRADE, CONTAINERS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 31 jul 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978VIENNA06897  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780313-0325  
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**Message ID:** b830c06a-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
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**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803  
**Retention:** 0  
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**Review Content Flags:**  
**Review Date:** 05 may 2005  
**Review Event:**  
**Review Exemptions:** n/a  
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**Review Release Date:** N/A  
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**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN TRADE  
**TAGS:** ETRN, AU  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Sheryl P. Walter  
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**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014